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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION

UNITED STATES OF AMERICA,	)	No. C-00-20669 RMW
	)	
Plaintiff,	)	
	)	<b>STIPULATION REGARDING DEPOSIT</b>
v.	)	<b>AND</b>
	)	<b>   ORDER APPROVING</b>
JOSE SALAZAR, et al.,	)	<b>STIPULATION</b>
	)	
Defendant.	)	

Plaintiff United States of America and defendants/taxpayers Jose Salazar and Berta Salazar, by and through their respective counsel, respectfully file this stipulation regarding the deposit of funds, with reference to these facts:

**RECITALS**

- On September 26, 2007, the Court entered a Order of Sale permitting the Internal Revenue Service Property Appraisal and Liquidation Specialist (hereinafter "PALS") to sell the real properties at issue in this matter and requiring the payment checks be made payable to the Clerk, United States District Court for the Northern District of California.
- On April 2, 2008, the subject real properties were sold at public auction. The purchasers of the subject properties each deposited \$10,000 with the PALS pending confirmation of each sale by this Court.
- On April 22, 2008, the purchasers of one of the properties at issue tendered the balance of

1 the payment check paid to the Clerk of the Court for the Northern District of California. The  
 2 purchaser of the second property defaulted by not tendering the balance of the purchase price and  
 3 for that reason the second property will again be sold.

4 4. The Clerk of the Court for the Northern District of California will not accept checks  
 5 without an order requiring the Clerk to accept such funds.

6 5. The Order of Sale did not require that the Clerk of Court for the Northern District of  
 7 California to accept the purchase funds and to deposit those funds into the Clerk's Registry  
 8 pending the Court's order to distribute those funds to the various parties.

### 9 STIPULATION

10 It is hereby stipulated and agreed that:

11 The Clerk of the Court is directed to accept the funds/checks from the IRS PALS for the  
 12 purchase of the real properties at issue and to deposit those funds into the Clerk's Registry, with  
 13 the total of those sums bearing interest, and to hold any such funds pending the Court's order  
 14 disbursing those funds to the various parties.

15 Dated: April 30, 2008

/s/ Judson T. Farley  
 JUDSON T. FARLEY  
 Counsel for Defendants  
 Jose and Berta Salazar

18 JOSEPH P. RUSSONIELLO  
 19 United States Attorney

20 Dated: April 30, 2008

/s/ Thomas Moore  
 THOMAS MOORE  
 Assistant United States Attorney  
 Tax Division

### 23 ORDER APPROVING STIPULATION

24 The Court, having considered the Stipulation set forth above, and good cause appearing,  
 25 hereby APPROVES the Stipulation

26 IT IS SO ORDERED.

27 DATED: 5/9/08

28   
 UNITED STATES DISTRICT JUDGE